IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 4TH SEPTEMBER 2007 / 13TH BHADRA 1929

WP(C).No. 19801 of 2007(G)

PETITIONER:

ANCY STEPHEN, PADINJAREKKARA,
CHAKKAMPUZHA, VELLILAPALLY VILLAGE,
RAMAPURAM PANCHAYATH, KOTTAYAM DISTRICT.

BY ADV. SRI.MATHEW JOHN (K)
SRI.SUJESH MENON V.B.

RESPONDENTS:

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1. THE TAHSILDAR, MEENACHIL TALUK
(ASSESSING OFFICER UNDER THE KERALA BUILDING TAX ACT).

2. THE REVENUE DIVISIONAL OFFICER, PALA
(THE APPELLATE AUTHORITY UNDER THE KERALA BUILDING TAX ACT).

3. THE DISTRICT COLLECTOR, KOTTAYAM
(THE REVISIONAL AUTHORITY UNDER THE KERALA BUILDING TAX ACT).

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 04/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF ORDER OF ASSESSMENT DT.14.3.2006.

P2: .DO. DT.14.3.2006.

P3: TRUE COPY OF APPROVED PLAN.

P3(a): .DO. .DO.

P4: TRUE COPY OF MEMORANDUM OF APPEAL FILED BY PETITIONER.

P5: TRUE COPY OF ORDER DT.6.7.2006 BY R2.

P6: TRUE COPY OF REVISION PETITION BY PETITIONER DT.24.8.2006 BEFORE R3.

P7: TRUE COPY OF ORDER DT.28.4.2007 BY R3.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.19801 of 2007

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Dated this the 4th day of September, 2007.

JUDGMENT

Government Pleader reported that on measurement by PWD under interim orders of this court, petitioner's house is found to have plinth area less than the limit that attracts luxury tax. In the circumstances, W.P. is allowed quashing the demand of luxury tax on petitioner's building. If any amount is collected towards luxury tax, the same should be refunded to the petitioner within one month from date of production of copy of this judgment.

C.N.RAMACHANDRAN NAIR
Judge

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